

**AR1000DC**

STATE OF ARKANSAS  
**Disabled Child Certificate**

INDIVIDUAL INCOME TAX RETURN

Name:	Social Security Number:
Child's Name:	

This certificate must be completed in its entirety to receive the \$500.00 disabled child deduction. This deduction is taken in the adjustment section of your Arkansas Individual Income Tax Return. This certificate is good for one year and must be attached to your Individual Income Tax Return.

To take advantage of this deduction, the taxpayer and/or child must meet the following conditions and standards:

1. The child is the natural or adopted child of the taxpayer.
2. The taxpayer is maintaining, supporting and caring for a totally and permanently disabled child in his/her home.
3. Totally and permanently disabled means and includes any child who is unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment which can be expected to result in death or has lasted or can be expected to last for a continuous period of not less than twelve (12) months.
4. A physical or mental impairment is an impairment which results in the anatomical, physiological, or psychological abnormalities which are demonstrable by medically acceptable clinical or laboratory diagnostic techniques.
5. The above child has been diagnosed by a physician as totally and permanently disabled as outlined in conditions 3 and 4 listed above.

I certify that \_\_\_\_\_ is a totally and permanently disabled child based upon the above criteria.

_____ Doctor Signature	_____ Date		
_____ Doctor's Name ( <i>print or type</i> )	_____ Office Phone		
_____ Street Address	_____ City	_____ State	_____ Zip